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NASA Procedural Requirements

COMPLIANCE IS MANDATORY

NPR 9050.2

Effective Date: September 30,

2008

Expiration Date: September

30, 2013

[Printable Format \(PDF\)](#)

Request Notification of Change (NASA Only)

Subject: Advances and Prepayments

Responsible Office: Office of the Chief Financial Officer

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Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) provides the financial management requirements for advances and prepayments.

P.2 Applicability

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

P.3 Authority

- a. 5 U.S.C. § 5705, Advancements and Deductions.
- b. 10 U.S.C. § 2307, Contract Financing.
- c. 31 U.S.C. § 3324, Advances.
- d. Public Law 85-804 (50 U.S.C. § 1431), Authorization; official approval; Congressional action: notification of committees of certain proposed obligations, resolution of disapproval, continuity of session, computation of period.
- e. Federal Acquisition Regulation (FAR), Subpart 32.2, Commercial Item Purchase Financing, Subpart 32.202-1, "Policy."
- f. FAR, Subpart 32.4, Advance Payments for Non-Commercial Items.
- g. NASA FAR Supplement, Subpart 1832.2, Commercial Item Purchase Financing.
- h. NASA FAR Supplement, Subpart 1832.4, Advance Payments for Non-Commercial Items.
- i. Office of Management and Budget (OMB) Circular No. A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations.
- j. OMB Circular No. A-127, Financial Management Systems.
- k. Treasury Financial Manual, Volume 1, Part 6, Chapter 2000, "Cash Advances under Federal Grant and Other Programs."
- l. Statement of Federal Financial Accounting Standards No.1, Accounting for Selected Assets and Liabilities.
- m. NASA Policy Directive (NPD) 9010.2, "Financial Management"

P.4 Applicable Documents

a. NASA Continuous Monitoring Program (CMP)

P.5 Measurement/Verification

Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6 Cancellation

None.

/S/

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